

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF WEST VIRGINIA
CHARLESTON DIVISION**

In re:	§	Case No. 12-20431-DLB
	§	
FOREST COAL COMPANY	§	
	§	
	§	
Debtor	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 06/29/2012. The undersigned trustee was appointed on 06/29/2012.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$3,401,102.05

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$1,648,978.06</u>
Bank service fees	<u>\$9,189.98</u>
Other Payments to creditors	<u>\$10,655.76</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of ¹	<u>\$1,732,278.25</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 10/15/2012 and the deadline for filing government claims was 10/15/2012. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$125,283.06. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$125,283.06, for a total compensation of \$125,283.06². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$2,027.31, for total expenses of \$2,027.31.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 08/13/2021

By: /s/ Robert L. Johns
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

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 INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

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Exhibit A

ASSET CASES

Case No.: 12-20431-BMM
 Case Name: FOREST COAL COMPANY
 For the Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
 Date Filed (f) or Converted (c): 06/29/2012 (f)
 §341(a) Meeting Date: 08/03/2012
 Claims Bar Date: 10/15/2012

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1 Business Checking Account Premier Bank Acc No. ***9158 (as of 5/31/12)	\$941,256.13	\$941,256.13		\$577,079.18	FA
2 Long Branch Energy Co. 100% interest dba/Panther Branch Coal Company	Unknown	\$0.00		\$0.00	FA
3 Venture Service Co. 100% interest	Unknown	\$36,563.78		\$87,222.78	FA
4 Mountain Spring Coal Co. 100% interest	Unknown	\$0.00		\$0.00	FA
5 Pinnacle Roack Coal Corp. 100% interest	Unknown	\$0.00		\$0.00	FA
6 Lone Pine Coal Co 100% interest	Unknown	\$919,500.00		\$919,500.00	FA
7 Castle Rock Mining Co. 100% interest	Unknown	\$16,985.12		\$933,382.04	FA
8 Woodland Coal Co. 100% interest	Unknown	\$0.00		\$0.00	FA
9 Refunds for prepaid insurance premiums from Wells Fargo Insurance Services of West Virginia, Inc.	\$130,000.00	\$130,000.00		\$172,699.87	FA
10 VOID	\$0.00	\$0.00		\$0.00	FA
11 VOID	\$0.00	\$0.00		\$0.00	FA
12 post office key return (u)	\$1.00	\$1.00		\$1.00	FA
13 VOID	\$0.00	\$0.00		\$0.00	FA
14 Refund from US Postal service (u)	\$377.21	\$377.21		\$377.21	FA
15 VOID	\$0.00	\$0.00		\$0.00	FA
16 Panther Branch Coal Company 100% Interest	\$0.00	\$2,401,003.98		\$357,096.04	FA
17 Litigation in Employee Theft (u)	\$0.00	\$90,000.00		\$90,000.00	FA
18 Unused retainer funds to represent Long Branch Energy and JV Services, Inc. in grand jury investigation (u)	\$0.00	\$0.00		\$0.00	FA

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

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Exhibit A

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19 Refund from medical claims account with HealthSmart (u)	\$48,845.92	\$0.00		\$48,845.92	FA
20 Carall Electric Co-op credits (u)	\$26,600.00	\$20,000.00		\$20,000.00	FA
20 VOID	\$0.00	\$0.00		\$0.00	FA
21 Unclaimed funds from State of West Virginia (u)	\$0.00	\$60.00		\$60.00	FA
22 Employee Medical Reimbursement claim (u)	\$0.00	\$20,000.00		\$20,000.00	FA
23 Unused retainer (JacksonKelly) (u)	\$0.00	\$30,000.00		\$56,613.10	FA
24 Refund of funds paid to American Electric Power (u)	\$0.00	\$0.00		\$43.93	FA
25 Interest (u)	\$0.00	\$0.00		\$19,073.56	FA
26 Black Lung Trust (u)	\$0.00	\$21,299.42		\$21,299.42	FA
27 1992 Benefit Plan Credit (u)	\$0.00	\$5,608.00		\$5,608.00	FA
28 1993 Benefit Plan Credit (u)	\$0.00	\$72,200.00		\$72,200.00	FA

TOTALS (Excluding unknown value)

\$1,147,080.26

\$4,704,854.64

\$3,401,102.05

Gross Value of Remaining Assets

\$0.00

Major Activities affecting case closing:

09/23/2020 Trustee awaiting orders to approve counsel fees and special counsel fees and return of retainer.
09/30/2019 Re: Property #22 - Trustee received \$20,000 settlement on insurance claim involving former employee.
09/30/2019 Re: Property #23 - Trustee has requested an accounting and return of unused retainer.
09/01/2018 Re Prop #22 - Litigation pending involving former employee of Debtor. Reimbursement claim by Debtor for medical benefits paid by company.
04/12/2018 Re Prop #20 - Received from Alpha Assets Corp.
04/10/2018 Re Prop #20 - Trustee filed report of sale of Payment Stream relating to co-op electric payments for the sum of \$20,000.
11/28/2017 Re Prop #6 - Miner sold for \$35,000.00
10/30/2017 Re Prop #6 - Awaiting closing on sale of Joy Miner
10/15/2017 RE Prop # 20 - Debtor has approximately \$72,449 in electrical credits to be paid starting 2021 and ending 2030. Trustee attempting to sell payment stream.
08/21/2017 Order entered granting sale of 12CM12 Joy Miner.
07/26/2017 Motion to sell 12CM12 Joy Miner for \$35,000 entered by Court on August 21, 2017. Closing pending.
05/26/2017 Order granting sale of personal and real property of estate entered.
03/31/2017 Agreed order withdrawing objection. Sale of real estate pending.
01/05/2017 Objection by UMWA to sell of properties Hearing to be held 3/29/17

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Page No: 3

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Trustee Name: Robert L. Johns
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§341(a) Meeting Date: 08/03/2012
Claims Bar Date: 10/15/2012

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11/04/2016	Trustee filed motion to sell personal and real property of the estate.				
09/30/2016	Trustee to file motion to sell real estate and continuous miner in consolidated cases by auction.				
07/25/2016	Refund of medical claims account (\$48,845.92)				
03/31/2016	Trustee attempting to sell remaining assets.				
09/30/2015	The only remaining issues are the sale of a continuous miner, an office building and storage of employee files.				
	Trustee hiring contractor to remove files from building in order to sell building.				
03/28/2014	Re: Prop #2 - a Subsidiary of Panther Branch Coal Company.				
	Re: Prop #16 - Panther Branch Coal Company				
	Asset #1 - Premier Bank - Payroll; US Bank - Escrow Reserve- value \$306,003.98. Accounts closed prior to filing				
	Asset #2 - Amount owed by Eastern Associated Coal, Inc. - value \$2,050,000.00 - claim filed for \$1,200,000.				
	Expect to receive through bankruptcy the sum of				
	\$10,000. Received all funds from bankruptcy in amount of \$6,404.49.				
	Asset #3 - Miscellaneous material and supplies - value \$45,000				
	Sold recycled metal pursuant to Court order for				
	\$1,986.06.				
	Sold cable for \$57,112.65.				
03/28/2014	Re: Prop #4 - Assets included in Forest Coal filing.				
	Re: Prop #5 - Assets included in Forest Coal filing.				
03/28/2014	Re: Prop #3 - Venture Services Company				
	Insurance refund from Wells Fargo - \$63.78				
	Received check for \$63.78.				
	Asset #1 - Office Building 1144 Amoot Ave. Danville, WV				
	Trustee liquidating asset. Value \$85,000.				
	Asset #2 - Payroll Account, Premier Bank value \$333.25				
	Closed prior to filing.				
	Asset #3 - 2006 Ford Explorer - sold pursuant to Court				
	approval for \$8,500.				
	Asset #4 - Phone equipment (\$6,000) and Other office				
	equip/supplies (\$5,00) to be sold with				
	building.				
	Asset #5 - Received \$63.78 Insurance from Wells Fargo.				

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03/28/2014 Re: Prop #7 - Asset #1 - US Bank Big River Coal; Black Lung
Escrow account and US Bank Rretiree Health
Benefits Reserve account - value \$938,046.38
Closed account prior to filing.

Asset #2 - Refunds on self insurance bond from
Utica Mutual Insurance Co. Bank - value
\$11,000.
Received \$11,996 from AON Rick Services.
Asset #3 - Refund of Retainer from Brewster, Morhouse, Cameron and Caruth.

Re: Prop #8 - Assets included in Forest Coal filing.

Re: Prop #9 - Received funds totaling \$167,230.32.

03/28/2014 Re: Prop #6 - Lone Pine Coal Company
Asset #1 - Carpenter's Repair, PO Box 415, Lake,
WV. - Value \$30,000.00.
Received payment 7/13/12.
Asset #2 - Continuous Miner (\$225,000),
Ventilator Fans (\$10,000), Belt Drive (\$80,000)
Four Scoops (\$40,000) value \$385,000.
Sold equipment to Patriot Energy pursuant to
pre-petition agreement for \$689,500. Received
offer on all materials except continuous miner
for \$200,000. Sale pending. Sale completed. Received \$689,500.00.

Re Prop # 1 - 8 - Trustee investigating values of listed assets to determine value to estate.

Cases 12-20433, 12-20434, 12-20435 and 12-20436 consolidated with Forest Coal.

Initial Projected Date Of Final Report (TFR):

Current Projected Date Of Final Report (TFR):

01/31/2021

/s/ ROBERT L. JOHNS

ROBERT L. JOHNS

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Virginia National Bank
Checking Acct #: *****2431
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/13/2012	(3)	JV Services	Insurance refund from Wells Fargo on JV Services Acct	1149-000	\$63.78		\$63.78
07/13/2012	(6)	Lone Pine Coal Company	Payment from Carpenter's Repair	1129-000	\$30,000.00		\$30,063.78
07/13/2012	(9)	Forest Coal Company	WVW-return premium	1149-000	\$115,523.94		\$145,587.72
07/19/2012	(1)	Forest Coal Company	closed acc 260034885/ 100009158 / 260032366	1129-000	\$577,079.18		\$722,666.90
08/01/2012		Virginia National Bank	Bank Service Fee	2600-000		\$482.95	\$722,183.95
08/10/2012	3001	Gregory Patterson	Employed as an independent contractor in the management of Forest Coal per Order entered 7/17/12	3731-000		\$23,800.00	\$698,383.95
08/28/2012	3002	Buddy Hudson	Lawn maintenance for June & July	2990-000		\$189.00	\$698,194.95
08/28/2012	3003	Boone County Public Service Dist	Sewer Acc# 1442	2990-000		\$45.62	\$698,149.33
08/28/2012	3004	West Virginia American Water	Account# 28-0208128-7 for service address 1155 Smoot Ave	2990-000		\$24.09	\$698,125.24
08/28/2012	3005	Appalacian Power	Acc# 023-737-800-0-2 CY01 Service address Smoot Ave	2990-000		\$337.62	\$697,787.62
09/04/2012		Virginia National Bank	Bank Service Fee	2600-000		\$1,148.45	\$696,639.17
09/20/2012	(14)	USPS	Refund Check miscellaneous	1249-000	\$377.21		\$697,016.38
09/26/2012		Virginia National Bank	Bank Service Fee	2600-000		\$945.39	\$696,070.99
09/26/2012		Pinnacle National Bank	Transfer Funds	9999-000		\$696,070.99	\$0.00

SUBTOTALS \$723,044.11 \$723,044.11

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Virginia National Bank
Checking Acct #: *****2431
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$723,044.11	\$723,044.11	\$0.00
Less: Bank transfers/CDs	\$0.00	\$696,070.99	
Subtotal	\$723,044.11	\$26,973.12	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$723,044.11	\$26,973.12	

For the period of 6/29/2012 to 8/13/2021

Total Compensable Receipts:	\$723,044.11
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$723,044.11
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$26,973.12
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$26,973.12
Total Internal/Transfer Disbursements:	\$696,070.99

For the entire history of the account between 07/13/2012 to 8/13/2021

Total Compensable Receipts:	\$723,044.11
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$723,044.11
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$26,973.12
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$26,973.12
Total Internal/Transfer Disbursements:	\$696,070.99

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
09/05/2012		John A. Wright, Trustee for Black Lung Trust	Settlement Per Order No 27 09/05/12	*			\$0.00
	{26}		Gross Settlement Per Order No 27 09/05/12 \$21,299.42	1249-000			\$0.00
			Payment to Black Lung Trust Per Order No 27 09/05/12 \$(21,299.42)	2990-000			\$0.00
09/26/2012		Virginia National Bank	Transfer Funds	9999-000	\$696,070.99		\$696,070.99
09/27/2012	6001	City National Bank	Transfer of funds to Account #9951150051	8500-000		\$695,000.00	\$1,070.99
09/28/2012	6001	VOID: City National Bank	Void Transfer of funds	8500-000		(\$695,000.00)	\$696,070.99
09/28/2012	6002	City National Bank	Transfer of funds	9999-000		\$650,000.00	\$46,070.99
09/28/2012	6003	Greg Patterson	Employed as independant contractor per order entered 7/17/12	3731-000		\$23,800.00	\$22,270.99
10/02/2012	(16)	RJ Recycling LLC	Proceeds from sale of scrap metal	1121-000	\$1,986.06		\$24,257.05
10/10/2012	6004	AEP	Acc# 023-737-800-0-2 CY01 Service address Smoot Ave	2990-000		\$275.89	\$23,981.16
10/10/2012	6005	Boone County Public Service District	Sewer Acc# 1442	2990-000		\$45.62	\$23,935.54
11/02/2012		Pinnacle Bank	Pinnacle Analysis	2600-000		\$73.77	\$23,861.77
11/09/2012	(7)	Brewster, Morhouse, Cameron, Caruth	Retainer reimbursement from Brewster, Morhouse, Cameron, Caruth	1149-000	\$4,989.12		\$28,850.89
12/04/2012		Pinnacle Bank	Pinnacle Analysis	2600-000		\$41.95	\$28,808.94
12/07/2012	6006	Greg Patterson	Employed as independant contractor per Order entered 7/17/12	3731-000		\$11,681.25	\$17,127.69
12/17/2012	(9)	Health Smart	October 2012 refunds for prepaid insurance premiums	1149-000	\$1,446.29		\$18,573.98
12/27/2012	6007	ADP, Inc	Automated Data Processing, Inc. per order entered 12/21/12	3731-000		\$2,159.75	\$16,414.23
01/02/2013		US Bank, National Association	Settlement Per Order No 52 01/03/2013	*			\$16,414.23
	{7}		Gross Settlement Settlement Per Order No 52 01/03/2013 \$916,396.92	1149-000			\$16,414.23
			Payment to 1992 Plan per Order 52 01/03/2013 \$(916,396.92)	6990-000			\$16,414.23

SUBTOTALS \$704,492.46 \$688,078.23

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
01/02/2013		US Bank, National Association	Settlement Per Court Order No 61 01/02/2013	*			\$16,414.23
	{16}		Gross Settlement Per Court Order No 61 01/02/2013 \$285,867.17	1149-000			\$16,414.23
			Payment 1992 Benefit Plan Per Court Order No 61 01/02/2013 \$(285,867.17)	6990-000			\$16,414.23
01/03/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.79	\$16,379.44
01/10/2013	6008	Appalachian Power	Acc# 023-737-800-0-2	2990-000		\$141.49	\$16,237.95
01/17/2013	(9)	Brickstreet	Refund of estimated worker's compensation premium	1149-000	\$2,116.00		\$18,353.95
01/17/2013	(16)	J&R Repair	Personal property of cable from Long Branch Energy/ Panther Branch Asset #3	1121-000	\$57,112.65		\$75,466.60
01/31/2013	6009	Greg Patterson	Employed as independant contractor per order entered 7/17/12	3731-000		\$9,362.50	\$66,104.10
02/04/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$71.29	\$66,032.81
02/08/2013	(9)	Wells Fargo Ins Services	Refunds for prepaid insurance premium	1149-000	\$45,241.25		\$111,274.06
02/12/2013	(9)	Wells Fargo Insurance	Refunds for prepaid insurance premium	1149-000	\$54.47		\$111,328.53
02/15/2013	6010	Est of Forest Coal	transfer to City National	9999-000		\$100,000.00	\$11,328.53
02/25/2013	(3)	D & T Transport LLC	Auction proceeds on 2006 Ford UT	1149-000	\$8,500.00		\$19,828.53
02/25/2013	6011	Clay Auto Transport	Fees and expenses on sale of 2006 Ford UT - Investment Recovery Company dba/ Clay Auto Transport	3610-000		\$810.00	\$19,018.53
03/01/2013	(12)	Post office	Post office key return	1221-000	\$1.00		\$19,019.53
03/04/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$95.15	\$18,924.38
03/06/2013	(7)	AON Risk Services	Refunds for prepaid insurance premium to Utica Mutual Ins. Co.	1149-000	\$11,996.00		\$30,920.38
03/13/2013	6012	Insurance Partners Agency, INC	Invoice# 87337 Policy #8215-38-71	2300-000		\$743.73	\$30,176.65
04/02/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$46.84	\$30,129.81
05/02/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$47.06	\$30,082.75
06/04/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$48.56	\$30,034.19
06/20/2013	(6)	Eastern Associated Coal	sale of mining equipt	1129-000	\$689,500.00		\$719,534.19
07/02/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$405.92	\$719,128.27

SUBTOTALS \$814,521.37 \$111,807.33

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/15/2013	6013	Est of Forest Coal	Transfer of funds	9999-000		\$700,000.00	\$19,128.27
08/01/2013	(9)	Healthsmart Benefit Solution	Refunds for prepaid insurance premium	1149-000	\$2,848.37		\$21,976.64
08/02/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$614.02	\$21,362.62
09/04/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.36	\$21,328.26
10/02/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.32	\$21,294.94
11/04/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.37	\$21,260.57
12/03/2013		Pinnacle Bank	Pinnacle Analysis	2600-000		\$33.21	\$21,227.36
01/03/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.26	\$21,193.10
02/04/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.21	\$21,158.89
02/04/2014	6014	J.V.C. Services	Mowing for June, July, August, Sept Oct and Nov 2012	2420-003		\$480.00	\$20,678.89
02/17/2014	6014	VOID: J.V.C. Services	Void: J.V.C. Services	2420-003		(\$480.00)	\$21,158.89
02/17/2014	6015	Buddy Hudson	Lawn maintenance for June, July, August, Sept Oct and Nov 2012	2420-000		\$480.00	\$20,678.89
02/17/2014	6016	Cody Miller	Additional distribution of vested retirement accounts per order entered 1/29/14	5400-000		\$391.94	\$20,286.95
02/17/2014	6017	Mark Perry	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$476.90	\$19,810.05
02/17/2014	6018	Andrew Tilley	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$184.93	\$19,625.12
02/17/2014	6019	Matthew Baker	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$1,975.22	\$17,649.90
02/17/2014	6020	Lawrence Brandenburg	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$1,683.88	\$15,966.02
02/17/2014	6021	Donald Collins III	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$1,907.78	\$14,058.24
02/17/2014	6022	Charles Diloreto	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$87.16	\$13,971.08
02/17/2014	6023	John Ewing	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$2,130.70	\$11,840.38

SUBTOTALS

\$2,848.37

\$710,136.26

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
02/17/2014	6024	Mark Main	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$347.93	\$11,492.45
02/17/2014	6025	Steve Smith	Additional distribution of vested retirement account funds per order entered 12/29/14	5400-000		\$398.12	\$11,094.33
02/17/2014	6026	Paul Roe	Additional distribution of vested retirement account funds per order entered 1/29/14	5400-000		\$1,071.20	\$10,023.13
03/04/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$30.29	\$9,992.84
03/18/2014	(6)	North Pratt Mining, LLC	Ernest money on sale of equipment (Lone Pine) Asset #6	1129-000	\$10,000.00		\$19,992.84
03/19/2014	6027	Insurance Partners Agency, INC	Bond payment	2300-000		\$1,225.80	\$18,767.04
03/27/2014	6028	Suttle & Stalnaker, PLLC	Accounting fees for preparation of 2011 and 2012 taxes	3310-000		\$14,070.94	\$4,696.10
03/27/2014	6028	VOID: Suttle & Stalnaker, PLLC	Void: Suttle & Stalmaker, PLLC	3310-003		(\$14,070.94)	\$18,767.04
03/27/2014	6029	Suttle & Stalnaker, PLLC	Accounting fees for preparation of 2011 and 2012 taxes	3310-000		\$12,000.00	\$6,767.04
04/02/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$32.48	\$6,734.56
04/08/2014	(16)	Patroit Coal Corporation	Distribution of allowed claim in Patriot Coal Corporation Ch 11 bankruptcy case # 12-50502-659	1121-000	\$6,404.49		\$13,139.05
04/29/2014	(6)	Coal Holdings USA, LLC	Sale of personal property per order entered 4/24/14 - Lone Pine Coal #6	1129-000	\$190,000.00		\$203,139.05
05/02/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$105.83	\$203,033.22
06/03/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$346.03	\$202,687.19
06/10/2014	(17)	Travelers	Per order entered 4/24/14- Settlement check on employee theft	1249-000	\$90,000.00		\$292,687.19
06/16/2014	6030	Estate of Forest Coal Company	Transfer of Funds	9999-000		\$280,000.00	\$12,687.19
07/02/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$216.13	\$12,471.06
08/04/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$30.34	\$12,440.72
09/03/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$30.29	\$12,410.43
09/15/2014	6031	USI Insurance Services, LLC	Renewal on Commercial General Liability Policy No. NN349391 - Invoice # 1382717	2420-000		\$742.31	\$11,668.12
10/02/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$28.80	\$11,639.32
10/16/2014	6018	Andrew Tilley	Void of Check# 6018	5400-003		(\$184.93)	\$11,824.25

SUBTOTALS

\$296,404.49

\$296,420.62

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
10/16/2014	6019	Matthew Baker	Void of Check# 6019	5400-003		(\$1,975.22)	\$13,799.47
10/16/2014	6020	STOP PAYMENT: Lawrence Brandenburg	Stop Payment for Check# 6020	5400-004		(\$1,683.88)	\$15,483.35
10/16/2014	6023	John Ewing	Void of Check# 6023	5400-003		(\$2,130.70)	\$17,614.05
10/16/2014	6024	Mark Main	Void of Check# 6024	5400-003		(\$347.93)	\$17,961.98
10/16/2014	6032	Clerk, US Bankruptcy Court	Unclaimed Funds	5400-001		\$184.93	\$17,777.05
10/16/2014	6033	Clerk, US Bankruptcy Court	Unclaimed Funds	5400-001		\$1,975.22	\$15,801.83
10/16/2014	6034	Clerk, US Bankruptcy Court	Unclaimed Funds	5400-001		\$1,683.88	\$14,117.95
10/16/2014	6035	Clerk, US Bankruptcy Court	Unclaimed Funds	5400-001		\$2,130.70	\$11,987.25
10/16/2014	6036	Clerk, US Bankruptcy Court	Unclaimed Funds	5400-001		\$347.93	\$11,639.32
11/04/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$25.04	\$11,614.28
12/02/2014		Pinnacle Bank	Pinnacle Analysis	2600-000		\$18.14	\$11,596.14
12/22/2014		The Estate of Forest Coal Company	Move funds from City National Forest Coal Account to Pinnacle account.	9999-000	\$10,000.00		\$21,596.14
12/22/2014	6037	Gregory D. Patterson	Fees for consulting services - Court Approved by Order entered 7/17/12	3731-000		\$14,437.50	\$7,158.64
12/30/2014	6038	Buddy Hudson	Mowing for March, April, May, June, July, August, September, October 2014	2420-000		\$945.00	\$6,213.64
01/05/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$21.15	\$6,192.49
02/03/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$10.24	\$6,182.25
03/03/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$9.01	\$6,173.24
03/16/2015	(16)	Patriot Coal Corporation	Distribution of allowed claim in Patriot Coal Corporation Ch 11 bankruptcy case # 12-50502-659	1121-000	\$2,202.68		\$8,375.92
03/24/2015	6039	Insurance Partners Agency, INC	Bond Insurance payment for 2015	2300-000		\$901.19	\$7,474.73
04/02/2015	(9)	AON Risk Services, Inc	Refund of Insurance premium paid on Policy #'s 1281352, 1282126, PEL0004246, 1280260	1149-000	\$3,375.63		\$10,850.36
04/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$11.68	\$10,838.68
04/30/2015	6040	Gregory D. Patterson	Consulting services for Trustee by Court order entered 7/17/12	3731-000		\$3,587.50	\$7,251.18

SUBTOTALS

\$15,578.31

\$20,151.38

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
05/04/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$16.58	\$7,234.60
06/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$12.61	\$7,221.99
07/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$11.28	\$7,210.71
07/08/2015	(9)	USI Insurance Service, LLC	Refund of Ins. Premium #105521794	1149-000	\$2,093.92		\$9,304.63
08/04/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$14.15	\$9,290.48
09/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$15.00	\$9,275.48
09/04/2015	6041	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$1,837.50	\$7,437.98
09/15/2015	(23)	Jackson Kelly, PLLC	Return of unused retainer funds regarding representation of Long Branch Energy & JV Services, Inc. in connection with a grand jury investigation.	1149-000	\$10,054.32		\$17,492.30
10/01/2015		United Mine Workers of America 1992 Benefit Plan	Settlement Per Order No 105 10/01/15	*			\$17,492.30
	{27}		Gross Settlement Per Order No 105 10/01/15 \$5,608.00	1249-000			\$17,492.30
			Payment to 1992 Benefit Plan Per Order No 105 10/01/15 \$(5,608.00)	6990-000			\$17,492.30
10/01/2015		United Mine Workers of America 1993 Benefit Plan	Settlement Per Order 105 10/01/2015	*			\$17,492.30
	{28}		Gross Settlement Per Order 105 10/01/2015 \$72,200.00	1249-000			\$17,492.30
			Payment to 1992 Benefit Plan Per Order 105 10/01/2015 \$(72,200.00)	6990-000			\$17,492.30
10/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$20.33	\$17,471.97
10/06/2015	6042	USI Insurance Services, LLC	Commercial General Liability Renewal Policy - Inv.# 1717415	2420-000		\$742.31	\$16,729.66
11/03/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$27.31	\$16,702.35
12/02/2015		Pinnacle Bank	Pinnacle Analysis	2600-000		\$26.09	\$16,676.26
12/15/2015	6043	Buddy Hudson	Lawn maintenance for April, May, June, July, August, Sept, Oct and Nov 2015	2420-000		\$805.00	\$15,871.26

SUBTOTALS

\$12,148.24

\$3,528.16

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
01/05/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$26.54	\$15,844.72
01/11/2016	6044	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$3,150.00	\$12,694.72
02/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$22.46	\$12,672.26
03/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$19.12	\$12,653.14
04/04/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$20.42	\$12,632.72
04/08/2016	6045	Insurance Partners Agency, INC	Bond insurance payment	2300-000		\$1,348.34	\$11,284.38
05/03/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$18.47	\$11,265.91
06/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$18.18	\$11,247.73
07/05/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$17.57	\$11,230.16
07/07/2016	6046	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$2,887.50	\$8,342.66
07/25/2016	(19)	HealthSmart Benefit Solutions, Inc.	Refund of medical claims account	1229-000	\$48,845.92		\$57,188.58
08/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$30.38	\$57,158.20
09/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$92.25	\$57,065.95
10/04/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$89.14	\$56,976.81
10/13/2016	6047	USI Insurance Services	Renewal - General Liability Policy #NN626403 Invoice #1973610	2420-750		\$742.31	\$56,234.50
11/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$91.39	\$56,143.11
11/21/2016	6048	Buddy Hudson	Lawn maintenance for March, April, May, June, July, August, Sept, and Oct 2016	2420-000		\$1,015.00	\$55,128.11
12/02/2016		Pinnacle Bank	Pinnacle Analysis	2600-000		\$87.59	\$55,040.52
01/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$88.84	\$54,951.68
01/16/2017	6049	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$4,593.75	\$50,357.93
02/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$85.60	\$50,272.33
02/17/2017	(3)	Estate of Forest Coal Company	Auction of property in Danville, WV - proceeds from office equipment	1129-000	\$110.00		\$50,382.33

SUBTOTALS

\$48,955.92

\$14,444.85

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
02/17/2017	(3)	Douglas Bell and Barbara Bell	Auction of real estate in Danville, WV - Proceeds from sale.	1129-000	\$3,959.00		\$54,341.33
03/03/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$75.00	\$54,266.33
03/27/2017	(16)	WV Coal Silica Medical Invst. Trust Fund	Refund of money paid into a Silica defense fund	1121-000	\$3,522.99		\$57,789.32
03/27/2017	6050	AEP/Appalachian Power	Electric at Smoot Ave., Danville, WV 25053 Acct. #02373780010	2420-000		\$13.44	\$57,775.88
03/31/2017	6051	Insurance Partners Agency, INC	Bond Premium Payment	2300-003		\$1,329.18	\$56,446.70
04/03/2017	6051	VOID: Insurance Partners Agency, INC	Incorrect amount for payment on Bond	2300-003		(\$1,329.18)	\$57,775.88
04/03/2017	6052	Insurance Partners Agency, INC	2017 Bond Payment	2300-000		\$1,329.27	\$56,446.61
04/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$88.33	\$56,358.28
04/17/2017	6053	AEP/Appalachian Power	Electric at Smoot Ave., Danville, WV 25053 Acct. #02373780010	2420-000		\$72.40	\$56,285.88
05/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$88.63	\$56,197.25
05/11/2017	6054	AEP/Appalachian Power	Electric at Smoot Ave., Danville, WV 25053 Acct. #02373780010	2420-000		\$58.61	\$56,138.64
05/12/2017	6055	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$3,806.25	\$52,332.39
06/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$87.49	\$52,244.90
06/05/2017	6056	Clay Auto Transport	Cost to remove various loaded file cabinets from Madison, WV facility	2420-000		\$1,160.00	\$51,084.90
06/05/2017	6057	Clay Auto Transport	Cost to remove various loaded documents for disposal from Madison, WV facility. Total of 24,896 pounds	2420-000		\$6,479.20	\$44,605.70
06/12/2017	6058	AEP/Appalachian Power	Electric at Smoot Ave., Danville, WV 25053 Acct. #02373780010	2420-000		\$59.22	\$44,546.48
07/05/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$80.77	\$44,465.71
07/17/2017	6059	AEP/Appalachian Power	Electric at Smoot Ave., Danville, WV 25053 Acct. #02373780010	2420-000		\$61.81	\$44,403.90

SUBTOTALS

\$7,481.99

\$13,460.42

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/25/2017		Shaffer & Shaffer, PLLC	Purchase of property located on Smoot Ave., Danville, WV 25053 by Douglas Bell	*	\$20,551.84		\$64,955.74
	{3}		Purchase of property located on Smoot Ave., Danville, WV 25053 by Douglas Bell	1121-000			\$64,955.74
			earnest money held	2500-000			\$64,955.74
			Real Estate taxes	2820-000			\$64,955.74
			Auctioneer fees	3610-000			\$64,955.74
			Recording fee	2500-000			\$64,955.74
08/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$78.16	\$64,877.58
08/15/2017	(24)	AEP	Refund of payment on electric bill at Smoot Ave	1121-000	\$43.93		\$64,921.51
09/05/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$209.50	\$64,712.01
10/03/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$101.12	\$64,610.89
10/04/2017		Pinnacle Bank	Refund on August bank fee posted 9/5/2017 - the fees were posted for the incorrect amount	2600-000		(\$104.75)	\$64,715.64
11/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$104.45	\$64,611.19
11/09/2017	(21)	State of West Virginia	Unclaimed funds from the State of West Virginia	1290-000	\$60.00		\$64,671.19
11/30/2017	(3)	BlackHawk Mining, LLC	Liquidation of Personal Property 12CM12 Joy Miner	1129-000	\$35,000.00		\$99,671.19
12/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$106.46	\$99,564.73
01/08/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$160.71	\$99,404.02
02/06/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$160.50	\$99,243.52
03/05/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$144.74	\$99,098.78
03/09/2018	6060	Insurance Partners Agency, INC	Bond Premium Payment on Policy #3792896, Invoice # 525611	2300-000		\$980.88	\$98,117.90
03/30/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$159.13	\$97,958.77
04/05/2018	6061	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$2,222.50	\$95,736.27
04/12/2018	(20)	Alpha Assets Corp.	Purchase of Carroll Electric Cooperative Check #23722995846	1129-000	\$1,000.00		\$96,736.27

SUBTOTALS

\$56,655.77

\$4,323.40

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
04/12/2018	(20)	Alpha Assets Corp.	Purchase of Carroll Electric Cooperative Check #24940448651	1129-000	\$1,000.00		\$97,736.27
04/12/2018	(20)	Alpha Assets Corp.	Purchase of Carroll Electric Cooperative Check #23722995824	1129-000	\$1,000.00		\$98,736.27
04/12/2018	(20)	Alpha Assets Corp.	Purchase of Carroll Electric Cooperative Check #24940448662	1129-000	\$1,000.00		\$99,736.27
04/12/2018	(20)	Alpha Assets Corp.	Purchase of Carroll Electric Cooperative Check #82912450-4	1129-000	\$16,000.00		\$115,736.27
04/30/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$169.34	\$115,566.93
05/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$186.49	\$115,380.44
06/29/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$180.18	\$115,200.26
07/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$185.90	\$115,014.36
08/06/2018	6062	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$2,668.75	\$112,345.61
08/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$182.30	\$112,163.31
04/01/2019	6063	Insurance Partners Agency, INC	Bond premium payment Policy #3792896, Invoice #710722	2300-000		\$1,080.90	\$111,082.41
08/06/2019	(22)	Myer and Perfater	Settlement per Order entered June 29, 2019	1149-000	\$20,000.00		\$131,082.41
08/21/2019	6064	Gregory D. Patterson	Consulting services for Trustee per Order entered 7-17-12	3731-000		\$3,850.00	\$127,232.41
03/27/2020	6065	Insurance Partners	Bond Premium Payment	2300-000		\$1,074.90	\$126,157.51
07/31/2020		Pinnacle Bank	Service Charge	2600-000		\$2,207.75	\$123,949.76
08/03/2020		Pinnacle Bank	Service Charge	2600-000		(\$2,207.75)	\$126,157.51
08/03/2020		Pinnacle Bank	Service Charge	2600-000		\$181.46	\$125,976.05
08/31/2020		Pinnacle Bank	Service Charge	2600-000		\$187.25	\$125,788.80
09/16/2020		Forest Coal	Transfer back into Pinnacle from City National account	*	\$75,000.00		\$200,788.80
			Transfer back into Pinnacle from City National account \$63,318.92	9999-000			\$200,788.80
	{25}		Interest Earned \$11,681.08	1270-000			\$200,788.80

SUBTOTALS \$114,000.00 \$9,947.47

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
09/18/2020	6066	Turner & Johns PLLC	Interim payment of Attorney for Trustee fees Per order entered 9/11/2020	3110-000		\$160,139.00	\$40,649.80
09/18/2020	6067	Turner & Johns PLLC	Interim payment of Attorney for Trustee expenses Per order entered 9/11/2020	3120-000		\$5,121.28	\$35,528.52
09/30/2020		Pinnacle Bank	Service Charge	2600-000		\$155.63	\$35,372.89
10/30/2020		Pinnacle Bank	Service Charge	2600-000		\$52.57	\$35,320.32
11/30/2020		Pinnacle Bank	Service Charge	2600-000		\$50.80	\$35,269.52
12/08/2020		Jackson Kelly, PLLC	Balance of retainer for Attorney for Trustee Fees and expenses	*	\$33,695.78		\$68,965.30
	{23}		Balance of retainer for Attorney for \$46,558.78 Trustee Fees and expenses	1149-000			\$68,965.30
			attorney for trustee fees \$(12,863.00)	3210-000			\$68,965.30
12/31/2020		Pinnacle Bank	Service Charge	2600-000		\$91.20	\$68,874.10
04/01/2021	6068	SeibertKeck Insurance Partners	Bond payment	2300-000		\$669.41	\$68,204.69
04/21/2021		Forest Coal Company	Transfer of funds from City National Acct.	*	\$1,664,073.56		\$1,732,278.25
			Transfer of funds from City National \$1,656,681.08 account	9999-000			\$1,732,278.25
	{25}		Interest Earned \$7,392.48	1270-000			\$1,732,278.25

SUBTOTALS \$1,697,769.34 \$166,279.89

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$3,770,856.26	\$2,038,578.01	\$1,732,278.25
Less: Bank transfers/CDs	\$706,070.99	\$1,730,000.00	
Subtotal	\$3,064,785.27	\$308,578.01	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$3,064,785.27	\$308,578.01	

For the period of 6/29/2012 to 8/13/2021

Total Compensable Receipts:	\$2,678,057.94
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$2,678,057.94
Total Internal/Transfer Receipts:	\$2,426,070.99

Total Compensable Disbursements:	\$1,641,850.68
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,641,850.68
Total Internal/Transfer Disbursements:	\$1,730,000.00

For the entire history of the account between 09/26/2012 to 8/13/2021

Total Compensable Receipts:	\$2,678,057.94
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$2,678,057.94
Total Internal/Transfer Receipts:	\$2,426,070.99

Total Compensable Disbursements:	\$1,641,850.68
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$1,641,850.68
Total Internal/Transfer Disbursements:	\$1,730,000.00

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Primary Taxpayer ID #: **_***4007
Co-Debtor Taxpayer ID #:
For Period Beginning: 6/29/2012
For Period Ending: 8/13/2021

Trustee Name: Robert L. Johns
Bank Name: Pinnacle Bank
Checking Acct #: *****0050
Account Title: DDA
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$3,787,829.38

\$335,551.13

\$1,732,278.25

For the period of 6/29/2012 to 8/13/2021

Total Compensable Receipts: \$3,401,102.05
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$3,401,102.05
Total Internal/Transfer Receipts: \$2,426,070.99

Total Compensable Disbursements: \$1,668,823.80
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$1,668,823.80
Total Internal/Transfer Disbursements: \$2,426,070.99

For the entire history of the case between 06/29/2012 to 8/13/2021

Total Compensable Receipts: \$3,401,102.05
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$3,401,102.05
Total Internal/Transfer Receipts: \$2,426,070.99

Total Compensable Disbursements: \$1,668,823.80
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$1,668,823.80
Total Internal/Transfer Disbursements: \$2,426,070.99

/s/ ROBERT L. JOHNS

ROBERT L. JOHNS

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ROBERT L. JOHNS 808 Greenbrier St. Charleston WV 25311	11/02/2020	Trustee Compensation (CH7)	Allowed	2100-000	\$0.00	\$125,283.06	\$125,283.06	\$0.00	\$0.00	\$0.00	\$125,283.06
	ROBERT JOHNS 808 Greenbrier Street Charleston WV 25311	05/27/2021	Exp. Trustee (CH7)	Allowed	2200-000	\$0.00	\$2,027.31	\$2,027.31	\$0.00	\$0.00	\$0.00	\$2,027.31
36	UNITED STATES BANKRUPTCY CLERK 300 Virginia Street East Room 3200 Charleston WV 25301	06/02/2021	United States Bankruptcy Court	Allowed	2700-000	\$0.00	\$714.00	\$714.00	\$0.00	\$0.00	\$0.00	\$714.00
	TURNER & JOHNS PLLC 808 Greenbrier Street Charleston WV 25311	04/21/2021	Exp. Trustee's Atty (CH7)	Allowed	3120-000	\$0.00	\$14,344.89	\$14,344.89	\$5,121.28	\$0.00	\$0.00	\$9,223.61
	TURNER & JOHNS, PLLC 808 Greenbrier Street Charleston WV 25311	04/21/2021	Fees-Trustee's Atty (CH7)	Allowed	3110-000	\$0.00	\$180,439.00	\$180,439.00	\$160,139.00	\$0.00	\$0.00	\$20,300.00
	BLACK LUNG TRUSTE	12/09/2020	Exp. Other Prof. (CH7)	Allowed	2990-000	\$0.00	\$21,299.42	\$21,299.42	\$21,299.42	\$0.00	\$0.00	\$0.00
8	UMWA 1992 BENEFIT PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Exp. Other Prof. (CH7)	Disallowed	2990-000	\$0.00	\$151,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (8-1) Health Benefit Premiums Mandated under the Coal Act

29	UMWA 1992 BENEFIT PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	02/04/2013	Exp. Other Prof. (CH7)	Allowed	2990-000	\$0.00	\$5,672,293.41	\$5,672,293.41	\$1,280,072.09	\$0.00	\$0.00	\$4,392,221.32
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Claim Notes: (29-1) Health Benefit Premiums Mandated Under the Coal Act

1a	WEST VIRGINIA TAX DEPT. Legal Division/Bankruptcy Unit PO Box 766 Charleston WV 25323-0766	08/15/2012	Other Priority	Allowed	5800-000	\$0.00	\$159.79	\$159.79	\$0.00	\$0.00	\$0.00	\$159.79
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Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
31	INTERNAL REVENUE SERVICE PO Box 7346 Philadelphia PA 19101	02/28/2013	Other Priority	Allowed	5800-000	\$0.00	\$6,122.97	\$6,122.97	\$0.00	\$0.00	\$0.00	\$6,122.97
33	UMW RETIREES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	11/08/2013	Other Priority	Allowed	5800-000	\$0.00	\$925,620.31	\$925,620.31	\$0.00	\$0.00	\$0.00	\$925,620.31

Claim Notes: (33-1) Consolidated Amended of UMWA Retirees (amended)

34	UMWA LAID OFF EMPLOYEES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	11/08/2013	Other Priority	Allowed	5800-000	\$0.00	\$433,623.89	\$433,623.89	\$0.00	\$0.00	\$0.00	\$433,623.89
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Claim Notes: (34-1) Consolidated Claim on behalf of UMWA Laid Off Employees.

35a	WV TAX DEPARTMENT Legal Division PO Box 766 Charleston WV 25323	05/22/2015	Other Priority	Allowed	5800-000	\$0.00	\$124.79	\$124.79	\$0.00	\$0.00	\$0.00	\$124.79
1	WEST VIRGINIA TAX DEPT. Legal Division/Bankruptcy Unit PO Box 766 Charleston WV 25323-0766	08/15/2012	Secured Claims	Allowed	4110-000	\$0.00	\$593.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5	RODNEY A MILLER Sheriff of Boone County 200 State Street Madison WV 25130	08/20/2012	Secured Claims	Disallowed	4110-000	\$0.00	\$52,610.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (5-1) Taxes-Secured by motor vehicle - secured claim - do not pay-RLJ

13	RODNEY A MILLER Sheriff of Boone County 200 State Street Madison WV 25130	08/20/2012	Secured Claims	Disallowed	4110-000	\$0.00	\$265,386.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: (13-1) Secured by motor vehicle

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
25	RODNEY A MILLER Sheriff of Boone County 200 State Street Madison WV 25130	08/20/2012	Secured Claims	Disallowed	4110-000	\$0.00	\$814.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (25-1) secured by motor vehicle

35	WV TAX DEPARTMENT Legal Division PO Box 766 Charleston WV 25323	05/22/2015	Secured Claims	Allowed	4110-000	\$0.00	\$593.35	\$593.35	\$0.00	\$0.00	\$0.00	\$593.35
17	UMWA 1974 PENSION PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	02/04/2013	Unsecured TARDY Filed	Allowed	7200-000	\$0.00	\$67,740,760.37	\$67,740,760.37	\$0.00	\$0.00	\$0.00	67,740,760.37

Claim Notes: (17-1) ERISA, National Bituminous Coal Wage Agreements

31a	INTERNAL REVENUE SERVICE PO Box 7346 Philadelphia PA 19101	02/28/2013	Unsecured TARDY Filed	Allowed	7200-000	\$0.00	\$240.40	\$240.40	\$0.00	\$0.00	\$0.00	\$240.40
32	U.S. DEPT. OF HEALTH AND HUMAN SERVICES Centers for Medicaid & Medicare Services c/o Gary L. Call, AUSA P.O. Box 1713 Charleston WV 25326-1713	08/20/2013	Unsecured TARDY Filed	Allowed	7200-000	\$0.00	\$135,891.27	\$135,891.27	\$0.00	\$0.00	\$0.00	\$135,891.27

Claim Notes: (32-1) Payments under Medicare Retiree Drug Subsidy Program

33a	UMW RETIREES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	11/08/2013	Unsecured TARDY Filed	Allowed	7200-000	\$0.00	\$250,382.39	\$250,382.39	\$0.00	\$0.00	\$0.00	\$250,382.39
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Claim Notes: (33-1) Consolidated Amended of UMWA Retirees (amended)

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
34a	UMWA LAID OFF EMPLOYEES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	11/08/2013	Unsecured TARDY Filed	Allowed	7200-000	\$0.00	\$167,475.89	\$167,475.89	\$0.00	\$0.00	\$0.00	\$167,475.89

Claim Notes: (34-1) Consolidated Claim on behalf of UMWA Laid Off Employees.

1b	WEST VIRGINIA TAX DEPT. Legal Division/Bankruptcy Unit PO Box 766 Charleston WV 25323-0766	08/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$4.65	\$4.65	\$0.00	\$0.00	\$0.00	\$4.65
2	UMWA 1974 PENSION PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$67,740,760.37	\$67,740,760.37	\$0.00	\$0.00	\$0.00	\$67,740,760.37

Claim Notes: (2-1) ERISA, National Bituminous Coal Wage Agreements

3	UBS SECURITIES LLC AS ESCROW AGENT AND CUSTODIAN U c/o Christopher P. Schueller, Esquire BuchananIngersoll&Rooney,One Oxford Cent Pittsburgh PA 15219	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,681,603.66	\$12,681,603.66	\$0.00	\$0.00	\$0.00	\$12,681,603.66
4	UMWA 1992 BENEFIT PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Disallowed	7100-000	\$0.00	\$151,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (4-1) Helath Benefit Premiums Mandated Under the Coal Act

6	UMWA 1974 PENSION PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$67,740,760.37	\$67,740,760.37	\$0.00	\$0.00	\$0.00	\$67,740,760.37
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Claim Notes: (6-1) ERISA, National Bituminous Coal Wage Agreements

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
7	UBS SECURITIES LLC AS ESCROW AGENT AND CU c/o Christopher P. Schueller, Esquire Buchanan Ingersoll & Rooney One Oxford Centre, 20th fl Pittsburgh PA 15219	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,681,603.66	\$12,681,603.66	\$0.00	\$0.00	\$0.00	12,681,603.66
9	UMWA 1974 PENSION PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$67,740,760.37	\$67,740,760.37	\$0.00	\$0.00	\$0.00	67,740,760.37

Claim Notes: (9-1) ERISA, National Bituminous Coal Wage Agreements

10	UBS SECURITIES LLC AS ESCROW AGENT AND CU c/o Christopher P. Schueller, Esquire Buchanan Ingersoll & Rooney One Oxford Centre, 20th fl Pittsburgh PA 15219	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,681,603.66	\$12,681,603.66	\$0.00	\$0.00	\$0.00	12,681,603.66
11	UMWA 1992 BENEFIT PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Disallowed	7100-000	\$0.00	\$151,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (11-1) Health Benefit Premiums Mandated Under the Coal Act

12	WV TAX DEPARTMENT PO Box 766 Charleston WV 25323-0766	08/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$200,000.00	\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
14	JESSE AND BRENDA COMBS c/o Steven Thorne, Esq. Cook & Cook P.O. Box 190 Madison WV 25130	10/03/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00

Claim Notes: (14-1) personal injury

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
15	ROBERT DILLON JUSTICE c/o Steven Thorne, Esq. Cook & Cook P.O. Box 190 Madison, 'WV 25130	10/03/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$500,000.00	\$500,000.00	\$0.00	\$0.00	\$0.00	\$500,000.00

Claim Notes: (15-1) personal injury

16	EDWARD ALDERMAN c/o Bradley J. Pyles, counsel PO Box 596 Logan WV 25601	10/11/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$11,660.72	\$11,660.72	\$0.00	\$0.00	\$0.00	\$11,660.72
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Claim Notes: (16-1) Judgment claim US District court SDWV

18	UBS SECURITIES LLC AS ESCROW AGENT AND CU c/o Christopher P. Schueller, Esquire Buchanan Ingersoll & Rooney One Oxford Centre, 20th fl Pittsburgh PA 15219	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,681,603.66	\$12,681,603.66	\$0.00	\$0.00	\$0.00	\$12,681,603.66
19	UMWA 1992 BENEFIT PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Disallowed	7100-000	\$0.00	\$151,737.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (19-1) Health Benefit Premiums Mandated Under the Coal Act

20	UMW RETIREES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	10/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$878,222.02	\$878,222.02	\$0.00	\$0.00	\$0.00	\$878,222.02
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Claim Notes: (20-1) retiree health benefits

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
21	UMWA LAID OFF EMPLOYEES c/o Bradley J. Pyles Pyles Law Firm, PLLC PO Box 596 Logan WV 25601	10/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$230,528.17	\$230,528.17	\$0.00	\$0.00	\$0.00	\$230,528.17

Claim Notes: (21-1) health benefits for up to 1 year

22	MABLENE NIPPER P.O. Box 52 Wharton WV 25208-0052	10/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$1,986.00	\$1,986.00	\$0.00	\$0.00	\$0.00	\$1,986.00
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Claim Notes: (22-1) Reimbursement for expenses in successful Black Lung claim

23	MSHA 1100 Wilson Blvd., 25th Floor Arlington VA 22209	10/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$341,077.81	\$341,077.81	\$0.00	\$0.00	\$0.00	\$341,077.81
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Claim Notes: (23-1) Mine Act civil penalties(23-2) Mine Act civil penalties

24	WV TAX DEPARTMENT PO Box 766 Charleston WV 25323-0766	08/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$3,000.00
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Claim Notes: (24-1) Taxes

26	DE LAGE LANDEN FINANCIAL SERY 1111 Old Eagle School Rd Wayne PA 19087	09/24/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$13,654.71	\$13,654.71	\$0.00	\$0.00	\$0.00	\$13,654.71
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Claim Notes: (26-1) Lease Agreement

27	UMWA 1974 PENSION PLAN 2121 K Street, N.W., Suite 350 Washington DC 20037	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$67,740,760.37	\$67,740,760.37	\$0.00	\$0.00	\$0.00	\$67,740,760.37
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Claim Notes: (27-1) ERISA, National Bituminous Coal Wage Agreements

28	UBS SECURITIES LLC AS ESCROW AGENT AND CU c/o Christopher P. Schueller, Esquire Buchanan Ingersoll & Rooney One Oxford Centre, 20th fl Pittsburgh PA 15219	10/12/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$12,681,603.66	\$12,681,603.66	\$0.00	\$0.00	\$0.00	\$12,681,603.66
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Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
30	HEALTHSMART BENEFIT SOLUTIONS, INC. Attn: Legal Department 222 West Las Colinas Blvd., Suite 600N Irving TX 75039	10/15/2012	Unsecured Timely Filed	Allowed	7100-000	\$0.00	\$4,589.94	\$4,589.94	\$0.00	\$0.00	\$0.00	\$4,589.94
							413,659,532.84	412,733,180.31	\$1,466,631.79	\$0.00	\$0.00	11,266,548.52

Case No. 12-20431-BMM
Case Name: FOREST COAL COMPANY
Claims Bar Date: 10/15/2012

Trustee Name: Robert L. Johns
Date: 8/13/2021

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Exp. Other Prof. (CH7)	\$5,845,329.83	\$5,693,592.83	\$1,301,371.51	\$0.00	\$0.00	\$4,392,221.32
Exp. Trustee (CH7)	\$2,027.31	\$2,027.31	\$0.00	\$0.00	\$0.00	\$2,027.31
Exp. Trustee's Atty (CH7)	\$14,344.89	\$14,344.89	\$5,121.28	\$0.00	\$0.00	\$9,223.61
Fees-Trustee's Atty (CH7)	\$180,439.00	\$180,439.00	\$160,139.00	\$0.00	\$0.00	\$20,300.00
Other Priority	\$1,365,651.75	\$1,365,651.75	\$0.00	\$0.00	\$0.00	\$1,365,651.75
Secured Claims	\$319,997.88	\$593.35	\$0.00	\$0.00	\$0.00	\$593.35
Trustee Compensation (CH7)	\$125,283.06	\$125,283.06	\$0.00	\$0.00	\$0.00	\$125,283.06
United States Bankruptcy Court	\$714.00	\$714.00	\$0.00	\$0.00	\$0.00	\$714.00
Unsecured TARDY Filed	\$68,294,750.32	\$68,294,750.32	\$0.00	\$0.00	\$0.00	\$68,294,750.32
Unsecured Timely Filed	\$337,510,994.80	\$337,055,783.80	\$0.00	\$0.00	\$0.00	\$337,055,783.80

Exhibit D

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 12-20431-BMM
Case Name: FOREST COAL COMPANY
Trustee Name: Robert L. Johns

Balance on hand: \$1,732,278.25

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
1	West Virginia Tax Dept.	\$593.35	\$0.00	\$0.00	\$0.00
35	WV Tax Department	\$593.35	\$593.35	\$0.00	\$0.00

Total to be paid to secured creditors: \$0.00

Remaining balance: \$1,732,278.25

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Robert L. Johns, Trustee Fees	\$125,283.06	\$0.00	\$125,283.06
Robert Johns, Trustee Expenses	\$2,027.31	\$0.00	\$2,027.31
Turner & Johns, PLLC, Attorney for Trustee Fees	\$180,439.00	\$160,139.00	\$20,300.00
Turner & Johns PLLC, Attorney for Trustee Expenses	\$14,344.89	\$5,121.28	\$9,223.61
Suttle & Stalnaker, PLLC, Accountant for Trustee Fees	\$12,000.00	\$12,000.00	\$0.00
Auctioneer fees, Auctioneer for Trustee Fees	\$4,608.27	\$4,608.27	\$0.00
United States Bankruptcy Clerk, Clerk of the Court Costs	\$714.00	\$0.00	\$714.00
Other: attorney for trustee fees, Attorney for Trustee Fees	\$12,863.00	\$12,863.00	\$0.00
Other: Clay Auto Transport, Auctioneer for Trustee Fees	\$810.00	\$810.00	\$0.00
Other: ADP, Inc, Consultant for Trustee Fees	\$2,159.75	\$2,159.75	\$0.00
Other: Greg Patterson, Consultant for Trustee Fees	\$44,843.75	\$44,843.75	\$0.00

Other: Gregory D. Patterson, Consultant for Trustee Fees	\$43,041.25	\$43,041.25	\$0.00
Other: Gregory Patterson, Consultant for Trustee Fees	\$23,800.00	\$23,800.00	\$0.00
Other: UMWA 1992 Benefit Plan, Other Chapter 7 Administrative Expenses	\$5,672,293.41	\$1,280,072.09	\$1,574,730.27

Total to be paid for chapter 7 administrative expenses: \$1,732,278.25
 Remaining balance: \$0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:
 NONE

Total to be paid to prior chapter administrative expenses: \$0.00
 Remaining balance: \$0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$1,365,651.75 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
1a	West Virginia Tax Dept.	\$159.79	\$0.00	\$0.00
31	Internal Revenue Service	\$6,122.97	\$0.00	\$0.00
33	UMW Retirees	\$925,620.31	\$0.00	\$0.00
34	UMWA Laid Off Employees	\$433,623.89	\$0.00	\$0.00
35a	WV Tax Department	\$124.79	\$0.00	\$0.00

Total to be paid to priority claims: \$0.00
 Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$337,055,783.80 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1b	West Virginia Tax Dept.	\$4.65	\$0.00	\$0.00
2	UMWA 1974 Pension Plan	\$67,740,760.37	\$0.00	\$0.00
3	UBS Securities LLC as escrow agent and custodian u	\$12,681,603.66	\$0.00	\$0.00
6	UMWA 1974 Pension Plan	\$67,740,760.37	\$0.00	\$0.00
7	UBS Securities LLC as escrow agent and cu	\$12,681,603.66	\$0.00	\$0.00
9	UMWA 1974 Pension Plan	\$67,740,760.37	\$0.00	\$0.00
10	UBS Securities LLC as escrow agent and cu	\$12,681,603.66	\$0.00	\$0.00
12	WV Tax Department	\$200,000.00	\$0.00	\$0.00
14	Jesse and Brenda Combs	\$500,000.00	\$0.00	\$0.00
15	Robert Dillon Justice	\$500,000.00	\$0.00	\$0.00
16	Edward Alderman	\$11,660.72	\$0.00	\$0.00
18	UBS Securities LLC as escrow agent and cu	\$12,681,603.66	\$0.00	\$0.00
20	UMW Retirees	\$878,222.02	\$0.00	\$0.00
21	UMWA Laid Off Employees	\$230,528.17	\$0.00	\$0.00
22	Mablene Nipper	\$1,986.00	\$0.00	\$0.00
23	MSHA	\$341,077.81	\$0.00	\$0.00
24	WV Tax Department	\$3,000.00	\$0.00	\$0.00
26	De Lage Landen Financial Sery	\$13,654.71	\$0.00	\$0.00
27	UMWA 1974 Pension Plan	\$67,740,760.37	\$0.00	\$0.00
28	UBS Securities LLC as escrow agent and cu	\$12,681,603.66	\$0.00	\$0.00
30	HealthSmart Benefit Solutions, Inc.	\$4,589.94	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
 Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$68,294,750.32 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt.	Interim	Proposed
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		of Claim	Payments to Date	Amount
17	UMWA 1974 Pension Plan	\$67,740,760.37	\$0.00	\$0.00
31a	Internal Revenue Service	\$240.40	\$0.00	\$0.00
32	U.S. Dept. of Health and Human Services	\$135,891.27	\$0.00	\$0.00
33a	UMW Retirees	\$250,382.39	\$0.00	\$0.00
34a	UMWA Laid Off Employees	\$167,475.89	\$0.00	\$0.00

Total to be paid to tardily filed general unsecured claims: \$0.00
 Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00
 Remaining balance: \$0.00